

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. 10/742,892

Confirmation No. 7096

Inventor: LAYFIELD, Jack et al

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Title: MODULAR PREFABRICATED SPA

Examiner: PHILLIPS, Charles E.

Group Art Unit: 3751

Docket: 039209-0002US

April 25, 2008

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT

Dear Sir:

This communication is filed in response to the Office Action mailed March 27, 2008 as Paper No. / Mail Date 20080319.

Please amend the subject patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.